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In re:

BED BATH & BEYOND, INC., et al.

Debtors.

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY

Case No.: 23-13359 (VFP)

(Jointly Administered)

Hearing Date: March 19, 2024  
at 10:00 a.m.

**REPLY CERTIFICATION OF CHARLES GINN IN SUPPORT OF  
MOTION BY LEVTEXT LLC FOR ENTRY OF AN ORDER ALLOW  
PROOF OF CLAIM #3942**

**CHARLES GINN**, of full age, hereby certifies as follows:

1. I am the Chief Financial Offer of Movant Levtext LLC, a California limited liability company (“Levtext”).

2. I submit this Reply Certification in support of Levtext’s Motion (Dkt. 2705) for entry of an order allowing Proof of Claim #3942 in the amount of \$395,484.69, with \$73,754.69 of that sum to be entitled to administrative expense priority under Bankruptcy Code section 503(b)(9) (the “Motion”).

3. Except where noted otherwise, the facts set forth in this Certification are based on my personal knowledge and/or upon my review of agreements, documents, and records of regularly conducted business activity of Levtext, in connection with Bed Bath & Beyond, Inc. and its affiliates (collectively, the “Debtors”) and on a review of the documents filed in this Chapter 11 case.

**MECHANIC'S OF THE "DROP SHIPMENTS" TO THE DEBTORS' CUSTOMERS**

4. As I explained in my Certificate filed November 17, 2023 (Dkt. 2705-1), Levtext sold to the Debtors in two different ways. The "import" transactions involved Levtext delivering the goods and the related documents to the Debtors' agents in China. The "domestic" transactions involved delivering the goods to the Debtors' agent—Federal Express ("FedEx")—in the United States, with the goods being directly shipped to the Debtors' customers.

5. As of April 23, 2023 (the "Petition Date"), Levtext was owed the principal sum of \$395,484.69 for those goods, of which \$321,730.00 was for the "import" transactions between Levtext and the Debtors, and \$73,754.69 was for the "domestic" transactions between Levtext and the Debtors. (In connection with filing the Proof of Claim, we provided the Debtors all of the underlying supporting documents, such as the invoices and the delivery documents. If, however, the Debtors want, we will provide those documents again.)

6. Delivering the goods to FedEx in the United States, with the goods being directly shipped to the Debtors' customers, is very common in the retail industry, especially since the COVID-19 pandemic started in 2020. (This method of delivering goods directly to Levtext's customer is often called "drop shipping.")

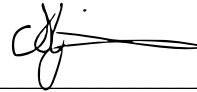
7. Here, the Debtors directed Levtext to whom, and to where, to ship, via which trucking company (here, FedEx, but it could be others, such as UPS).

8. The FedEx account was the Debtors' FedEx account (No. 195374104), not Levtext's FedEx account. The Debtors, not Levtext, contracted with FedEx, and paid FedEx. The Debtors, not Levtext, could stop the shipment once Levtext gave the goods to FedEx. Likewise, the Debtors, not Levtext, could redirect the shipment once Levtext gave the goods to FedEx (if, for example, the customer's address was wrong or changed). Once the goods were delivered to FedEx, Levtext relinquished custody, control, and title to the Debtors, and the Debtors received

benefit for the sale of goods to the Debtors' customers and the resulting accounts receivable—the real benefit out of the deal.

I hereby certify under penalty of perjury under the laws of the United States of America that the foregoing statements made by me are true and correct.

I am executing this Certification on this 11th day of March 2024, in Irwindale, California.

A handwritten signature in black ink, appearing to be 'C. Ginn', written over a horizontal line.

Charles Ginn